
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC REVENUE PROCEDURAL BULLETIN #00-2

- SUBJECT:** Return Due Date Falling on Saturday, Sunday, or Legal Holiday
(All tax returns and payments other than property tax payments due to the county)
- EFFECTIVE DATE:** May 1, 2000
- SUPERSEDES:** SC Revenue Procedure #90-4
All previous advisory opinions and any oral directives in conflict herewith.
- REFERENCE:** S. C. Code Ann. Section 12-60-50 (2000)
- AUTHORITY:** S. C. Code Ann. Section 12-4-320 (2000)
S. C. Code Ann. Section 1-23-10(4) (2000)
SC Revenue Procedure #99-4
- SCOPE:** The purpose of a Revenue Procedural Bulletin is to provide procedural guidance to the public and Department personnel. It is a written statement issued to assist in the administration of laws and regulations by providing guidance that may be followed in order to comply with the law. **A Revenue Procedural Bulletin does not have the force or effect of law, and is not binding on the public.** It is, however, binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or advisory opinion.

Code Section 12-60-50 provides for the date returns, other documents, and payments are due if the end of the period falls on a Saturday, Sunday, or legal holiday. It reads:

- A) For purposes of this title and for any other taxes, when the last day of any specified time period is a Saturday, Sunday, or a legal holiday, the end of the period is extended to the next business day. For this purpose, a legal holiday is

any day the department or the offices of the United States Postal Service are closed and for subarticles 9 [Property Tax Protest, Appeals, and Refund Procedures] and 13 [Procedures in Revenue Cases - Administrative Law Judge Division, DMV Hearing Officers and Courts] of Article 9 any day the county office is closed.

(B) Except where payment of taxes is required to be made in funds which are immediately available to the State by electronic funds transfer or otherwise, the provisions of Internal Revenue Code Section 7502 relating to timely mailing as timely filing and paying are applicable to returns, other documents, or payment of taxes imposed by this title, or subject to assessment and collection by the department.

Based upon Code Section 12-60-50, when the statutory due date for filing a tax return, claim for refund, or other document with the Department falls on a Saturday, Sunday, or one of the legal holidays listed below, the filing will not be considered late if it is made on the next business day. A legal holiday falling on Sunday is observed on the following Monday and a legal holiday falling on Saturday is observed on the preceding Friday. The observance day is considered the legal holiday for purposes of determining timely filing.

For purposes of this advisory opinion, legal South Carolina holidays are as follows:

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
Washington's Birthday	Third Monday in February
Confederate Memorial Day	May 10
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day ¹	Second Monday in October
Veteran's Day	November 11
Thanksgiving Day	Fourth Thursday in November
Day after Thanksgiving	Friday following Thanksgiving
Christmas Eve	December 24, if declared a State holiday by the Governor
Christmas Day	December 25
Day after Christmas	December 26

¹The Department offices are open on Columbus Day, however, this day is considered a legal holiday since the offices of the U.S. Postal Service are closed.

The Department will consider a return or other document as timely filed if:

1. the document is deposited in the United States mails in an envelope or wrapper and is addressed to the appropriate Department office, with proper postage prepaid; and
2. the postmark date falls within the prescribed period for filing, including extensions.

Note: The date on the postmark must be legible, otherwise, the return will not be considered filed until it is received.

Further, in order for metered mail to be considered timely filed, it must have a metered postmark date within the filing period, and the document must be received by the Department within the ordinary delivery time from that date.

This procedure will be interpreted consistently, where applicable, with Internal Revenue Code Section 7502 and its regulations.

NOTE: This advisory opinion is not applicable to property tax payments due to a county. These payments are governed by Code Section 12-45-180.

s/Elizabeth Carpentier
Elizabeth Carpentier, Director

August 7, 2000
Columbia, South Carolina